

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In Re:

DELPHI CORPORATION, ET AL.,

Debtor(s).

Case No. 05-44481RDD

Chapter 11

Honorable Robert D. Drain

Jointly Administered

PROOF OF SERVICE

The undersigned certifies that on December 22, 2006, a copy of Response of the State of Michigan, Department of Treasury, to Debtor's Fifth Omnibus Objection to Claims was served upon the following parties by depositing said copies in the U.S. Mail, postage prepaid:

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United States Bankruptcy Court for the
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Dated: December 22, 2006

AG# 2005028611A